

# Administrative Procedure 517

## GOODS AND SERVICES BUDGET ALLOCATIONS

### Background:

From time to time purchases of good and services involve multiple departments. It is not always clear which department budget pays for certain goods and services. When staff turn-over occurs, corporate memory is lost unless procedures are documented. This AP is intended to clarify and guide the coding of these expenditures to the appropriate budget. This will allow for more accurate budgeting and less time being spent determining what budget an item should be charged to.

### Procedures:

#### 1. Repair of Equipment

Which budget pays for equipment repair depends on its use. In general, if the piece of equipment is used in instruction, the school budget pays for repairs, otherwise the plant budget pays.

For example:

- 1.1. Fire extinguishers are not used in instruction so the plant budget would pay for their inspection or repair.
- 1.2. An automotive hoist in the automotive shop is used in instruction, so the school should pay the inspection fee or other repair costs.
- 1.3. Dust collectors in school shops keep the air clean but are not used in instruction. The replacement of bags, repair of the motor, etc. would be a plant expense. The school caretaker is responsible to empty the bags similar to emptying waste receptacles or paper shredders.
- 1.4. Sewing machine repair is a school budget item while repair of the stand the sewing machines sit on would be a plant budget.
- 1.5. Modification of lighting and electrical in the drama lab is a plant budget item. Constructing of props for the drama lab is a school budget item, with the exception of electrical wiring which must meet code and is a plant responsibility and budget item.

If a very costly piece of equipment breaks down and is not repairable, assuming it is still needed, the Division furniture and equipment budget in instruction would pay for it. What equipment qualifies under this understanding would be determined on a case by case basis.

#### 2. Installation of Data or Electrical Hook-ups

When a classroom requires a new electrical or data hook-up, the rule of thumb is that if it is "inside the wall" the plant budget covers it. Outside the wall either the IT department or a grant covers the cost.

The exception to this would be wireless labs and smart boards because they require a substantial amount of labour (see item 3 below).

- 2.1. Moving a pack pole is a school budget cost unless it is part of returning a computer lab to a classroom by providing a wireless lab.
3. Installation of Smart Boards, Projectors, & Wireless Labs
  - 3.1. For smart boards and/or projectors, if our maintenance department does the install, labour and materials for the install are charged either to the school if the school budget is purchasing the smart board or to the grant if a grant is financing the purchase.
  - 3.2. A standard rate shall be used for smart board installs and a corresponding internal transfer made crediting the contracted maintenance budget. Smart board bulb replacement is a school budget cost item whether or not the board was purchased from grant or a school based budget.
  - 3.3. If power needs to be run to a different location in the room, this would be included in the standard rate for smart board and/or projector installs.
  - 3.4. The cost of equipment for wireless computer labs either comes from the Division enrolment increase budget or grant (if available). The IT or maintenance department labour is absorbed by those departments.
4. Computer Equipment
  - 4.1. Computer equipment being rolled out under a division refresh will be charged to the Technology Evergreening reserve.
  - 4.2. Computers being added due to growth (including wireless labs needed to free up classrooms) will be charged to the enrolment growth budget.
  - 4.3. In between refresh years, purchases of computers, monitors, and peripherals will be charged to the department or school requesting the items. Repairs and replacement of these items are the responsibility of the IT Department. Costs arising from vandalism or abuse will be the school's responsibility.
  - 4.4. Black and white printers (additions, repairs, cartridges and replacement) are paid for out of the division technology budget.
  - 4.5. Colour printers (capital purchase and maintenance contract) are currently being paid out of the division technology budget. Commencing with the 2011-12 school year, the capital cost of colour printers will continue to be paid out of the technology budget but the maintenance contract (cost per copy) will be borne by the school or department budget similar to photocopiers. This recognizes the escalating printer costs associated with colour printers being used in the schools.
5. Installation of Other Instructional Equipment
  - 5.1. Instructional equipment requiring installation such as washing machines will be installed by the maintenance department.
  - 5.2. Normally the labour and materials required for these installations will be absorbed by the maintenance department unless a significant modification to the room is required.
  - 5.3. When this is required a request for a minor renovation should be submitted to the Facilities Administrator.
  - 5.4. Washing machines required by the caretaker are paid for out of the maintenance equipment budget.
6. Millwork (built by LPSD)

- 6.1. Millwork (cupboards, shelves) attached to the wall is a plant maintenance supplies budget or the minor renovations budget, depending on the extent of the units needed.
  - 6.2. Movable mill work as well as furniture is a school budget item charged to the school according to the LPSD price list in effect.
7. Desks, Tables, Furniture
  - 7.1. The maintenance department maintains an inventory of desks to replace existing desks (wear and tear) or to provide a few additional desks required due to minor growth in the school. This inventory is budgeted under the plant school equipment budget.
  - 7.2. If a relocatable or school addition is provided for a school, classroom sets of desks are funded out of the Provincial grant.
  - 7.3. If a school needs desks or furniture arising from a significant increase in enrolment, then the division furniture budget under instruction would pay for these purchases.
  - 7.4. These large orders should be requested by the Principal to the Facilities Administrator.
  - 7.5. Classroom tables, filing cabinets, and other furniture are normally school budget expenditures unless associated with significant enrolment increase as described above for desks.
  - 7.6. Principals should consult with Facilities in order to ensure an acceptable quality of item is obtained. If built by the Maintenance department, the school will be charged at the standard rate.
  - 7.7. Maintenance is responsible to provide or replace wheels as required but has the right to not repair or add wheels to inferior quality furniture.
8. Staffroom Furniture
  - 8.1. Staffroom furniture (chairs, tables, refrigerators, sofas, etc.) are a Facilities budget item. Requests should be made to the Facilities Administrator.
  - 8.2. Items not considered to be a normal part of staffroom furnishings require the Facilities Administrator approval and will be charged to the school budget.
9. Chalkboards, Tack boards, Lockers
  - 9.1. These items are a fixture (attached to the wall) as opposed to moveable equipment and are therefore be paid for by the plant (maintenance supplies) budget when they require updating or change out due wear or due to allergies of occupants in the room.
  - 9.2. Additional boards requested by the school (above the standard configuration for a classroom) are a school budget item. Facilities may decline requests for boards that are not the standard size (tack boards 4' x 4' and 4' x 8', chalkboards 8', 10' or 12').
  - 9.3. Facilities may also decline requests for tack boards that exceed the fire regulation 20% wall coverage. Again all orders for items in these categories should be placed through the Facilities department to ensure consistency and quality throughout our schools.
10. Phone Systems

- 10.1. Phone system repair, maintenance and replacement is the responsibility of the Facilities department. Problems with systems and requests for repairs should be referred to the Facilities Administrator.
- 10.2. This equipment is budgeted under maintenance equipment or minor renovations depending on the cost involved.

**Reference:**

Section 85, 344, Education Act

**Revised:**

August 2014